

HOUSE BILL 174

49TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2009

INTRODUCED BY

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AN ACT

RELATING TO TAXATION; PROVIDING FOR AN EXEMPTION FROM THE GROSS RECEIPTS TAX FOR PROVIDING CERTAIN SERVICES DURING PUBLIC SCHOOL EVENTS SANCTIONED BY THE NEW MEXICO ATHLETIC ASSOCIATION.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of the Gross Receipts and Compensating Tax Act is enacted to read:

"~~[NEW MATERIAL]~~ EXEMPTION--OFFICIATING AT PUBLIC SCHOOL NEW MEXICO ATHLETIC ASSOCIATION-SANCTIONED EVENTS.--Exempted from the gross receipts tax are the receipts from refereeing, umpiring, scoring or other officiating at public school events sanctioned by the New Mexico athletic association."

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